

October 17, 2013

FINANCE & MANAGEMENT COMMITTEE
REPORT NO. 13

ALL MEMBERS PRESENT.

1. RESOLVED, the following items are hereby received and filed:
- a. COMM. 16M-1 (2013)
NYS WESTERN REGIONAL DIRECTOR, DEPARTMENT OF TAXATION & FINANCE: “Letter to Clerk of Legislature Regarding a Presentation Concerning the Basic STAR Exemption”
(5-0)

b. COMM. 17E-2 (2013)
COMPTROLLER: “Copy of Letter Concerning the Apportionment & Distribution of Net Collections from the Local 4.75% Sales & Compensating Use Tax for EC for the Months of June, July & August 2013”
(5-0)

c. COMM. 17E-3 (2013)
COMPTROLLER: “Copy of Letter to County Executive Concerning Charter Sec 2506 Revenue & Certain Expense Projections Reviewed”
(5-0)

d. COMM. 17D-2 (2013)
CITIZENS' BUDGET REVIEW COMMISSION CLERK: “Minutes from Meeting Held 3/6/2013”
(5-0)

e. COMM. 17D-3 (2013)
CITIZENS' BUDGET REVIEW COMMISSION CLERK
“Minutes from Meeting Held 7/10/2013”
(5-0)

f. COMM. 17D-8 (2013)
COMPTROLLER'S OFFICE: “Copy of Letter to Director of Budget & Management Concerning 10/1/2013 Listing of 2014 Budget Revenues”
(5-0)

- g. COMM. 17D-9 (2013)
DIRECTOR OF BUDGET & MANAGEMENT: “Budget Monitoring Report for Period Ending August 2013”
(5-0)

2. COMM. 1D-7 (2012)
EC REAL PROPERTY TAX SERVICES AS AMENDED
WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings and / or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556; and

WHEREAS, the Director has investigated the validity of such applications (see attached listing).

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 213142 through 213160, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities.

| | | | |
|-------------|----------------|--------------------|---------------------------------|
| FISCAL YEAR | 2013 | Petition No. | 213,142.00 |
| | ASSESSOR | Cancel | \$23.45 |
| S-B-L | 143.14-4-15.12 | 66 Sherry Dr | 146800 WEST SENECA |
| | | Acct. No. 112 | \$0.00 County |
| | | Acct. No. 132 | \$23.45 Town/SpecialDist/School |
| | | 146800 WEST SENECA | \$23.45 |
| | | Relevy School | \$23.45 146801 WEST SENECA |

CENT

RPTL 550(2): Duplicate parcel
Delete parcel from tax roll

| | | | |
|-------------|-----------------|--------------|----------------|
| FISCAL YEAR | 2013 | Petition No. | 213,143.00 |
| | ASSESSOR | Cancel | \$25.56 |
| S-B-L | 181.00-1-5.11/C | Pleasant Ave | 144803 HAMBURG |

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|--------------------|----------------|---------|-------------------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$25.56 | Town/SpecialDist/School |
| <u>Charge To :</u> | 144803 HAMBURG | \$25.56 | \$25.56 |
| | Relevy School | | 144804 FRONTIER |

CENTRAL

RPTL 550(7): Tax exempt parcel
New tax bill to be issued

| | | | |
|-------------|----------|--------------|------------|
| FISCAL YEAR | 2013 | Petition No. | 213,144.00 |
| | ASSESSOR | Cancel | \$1,361.99 |

S-B-L 151.15-10-2 4455 Lake Ave 144889 HAMBURG

| | | | |
|--------------------|----------------|------------|-------------------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$1,361.99 | Town/SpecialDist/School |
| <u>Charge To :</u> | 144889 HAMBURG | \$1,361.99 | \$1,361.99 |
| | Relevy School | | 144804 FRONTIER |

CENTRAL

RPTL 550(2): Incorrect RPTL520 amount charged
New tax bill to be issued

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|-------------|----------|--------------|------------|
| FISCAL YEAR | 2013 | Petition No. | 213,145.00 |
| | ASSESSOR | Cancel | \$363.36 |

S-B-L 157.00-1-28.1 Jamison Rd 145400 MARILLA

| | | | |
|--------------------|----------------|----------|-------------------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$363.36 | Town/SpecialDist/School |
| <u>Charge To :</u> | 145400 MARILLA | \$363.36 | \$363.36 |
| | Relevy School | | 144201 IROQUOIS |

CENTRAL

RPTL 550(2): Error calculating agricultural exemption
New tax bill to be issued

| | | | |
|-------------|------|--------------|------------|
| FISCAL YEAR | 2013 | Petition No. | 213,146.00 |
|-------------|------|--------------|------------|

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| | ASSESSOR | Cancel | \$719.87 |
|--|----------|--------|----------|

S-B-L 123.44-1-7 48 Fernwood Ave 146800 WEST SENECA

| | | | |
|--------------------|--------------------|----------|-------------------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$719.87 | Town/SpecialDist/School |
| <u>Charge To :</u> | 146800 WEST SENECA | \$719.87 | \$719.87 |
| | Relevy School | | 146801 WEST SENECA |

CENT

RPTL 550(2): Error calculating low income senior exemption
New tax bill to be issued

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|-------------|------|--------------|------------|
| FISCAL YEAR | 2013 | Petition No. | 213,147.00 |
|-------------|------|--------------|------------|

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| | ASSESSOR | Cancel | \$416.05 |
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S-B-L 47.19-3-26 8 Sylvan Pkwy 145601 AKRON

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|--------------------|---------------|----------|-------------------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$416.05 | Town/SpecialDist/School |
| <u>Charge To :</u> | 145601 AKRON | \$416.05 | \$416.05 |
| | Relevy School | | 145601 AKRON |

CENTRAL

RPTL 550(2): Error calculating senior exemption
New tax bill to be issued

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|-------------|------|--------------|------------|
| FISCAL YEAR | 2013 | Petition No. | 213,148.00 |
|-------------|------|--------------|------------|

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| | ASSESSOR | Cancel | \$473.00 |
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S-B-L 46.00-4-15.123 12255 McNeeley 145689 NEWSTEAD

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|--------------------|-----------------|----------|-------------------------|
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$473.00 | Town/SpecialDist/School |
| <u>Charge To :</u> | 145689 NEWSTEAD | \$473.00 | \$473.00 |

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|--|----------------|--------------|-------------------------|
| CENTRAL | Relevy School | \$473.00 | 145601 AKRON |
| RPTL 550(2): Failed to apply basic STAR exemption New tax bill to be issued | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,149.00 |
| | ASSESSOR | Cancel | \$627.00 |
| S-B-L | 80.06-6-8 | 49 Harper Rd | 142289 AMHERST |
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$627.00 | Town/SpecialDist/School |
| <u>Charge To :</u> | 142289 AMHERST | \$627.00 | |
| | Relevy School | \$627.00 | 142201 AMHERST |
| CENTRAL | | | |
| RPTL 550(2): Failed to apply basic STAR exemption New tax bill to be issued | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,150.00 |
| | ASSESSOR | Cancel | \$559.00 |
| S-B-L | 55.19-2-19 | 641 Maple Rd | 142289 AMHERST |
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$559.00 | Town/SpecialDist/School |
| <u>Charge To :</u> | 142289 AMHERST | \$559.00 | |
| | Relevy School | \$559.00 | 142203 |
| WILLIAMSVILLE CENT | | | |
| RPTL 550(2): Failed to apply basic STAR exemption New tax bill to be issued | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,151.00 |
| | ASSESSOR | Cancel | \$559.00 |

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| S-B-L | 69.14-4-70 | 182 Hidden Ridge | 142289 AMHERST |
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$559.00 | Town/SpecialDist/School |
| <u>Charge To :</u> | 142289 AMHERST | \$559.00 | |
| | Relevy School | \$559.00 | 142203 |
| WILLIAMSVILLE CENT | | | |
| RPTL 550(2): Failed to apply basic STAR exemption New tax bill to be issued | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,152.00 |
| | ASSESSOR | Cancel | \$1,076.25 |
| S-B-L | 69.17-3-12.1 | 120 N Ellicott St | 142201 WILLIAMSVILLE |
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$1,076.25 | Town/SpecialDist/School |
| <u>Charge To :</u> | 142201 WILLIAMSVILLE | \$1,076.25 | |
| | Relevy School | \$1,076.25 | 142203 |
| WILLIAMSVILLE CENT | | | |
| RPTL 550(2): Failed to apply low income senior exemption New tax bill to be issued | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,153.00 |
| | ASSESSOR | Refund | \$559.00 |
| S-B-L | 69.17-3-80 | 19 Eagle St | 142201 WILLIAMSVILLE |
| | Acct. No. 112 | \$0.00 | County |
| | Acct. No. 132 | \$559.00 | Town/SpecialDist/School |
| <u>Charge To :</u> | 142201 WILLIAMSVILLE | \$559.00 | |
| | Relevy School | \$559.00 | 142203 |
| WILLIAMSVILLE CENT | | | |
| RPTL 550(2): Failed to apply basic STAR exemption Refund to be issued to Kevin J Hoffman | | | |

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| FISCAL YEAR | 2013 | Petition No. | 213,154.00 |
| | ASSESSOR | Cancel | \$560.00 |
| S-B-L | 42.04-1-6.1 | 601 Paradise Rd | 142289 AMHERST |
| | Acct. No. 112 | | \$0.00 County |
| | Acct. No. 132 | | \$560.00 Town/SpecialDist/School |
| <u>Charge To :</u> | 142289 AMHERST | | \$560.00 |
| | Relevy School | | \$560.00 142203 |
| WILLIAMSVILLE CENT | | | |
| RPTL 550(2): Failed to apply enhanced STAR exemption | | | |
| New tax bill to be issued | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,155.00 |
| | ASSESSOR | Refund | \$560.00 |
| S-B-L | 56.16-3-3 | 26 Olde Ivy Dr | 142289 AMHERST |
| | Acct. No. 112 | | \$0.00 County |
| | Acct. No. 132 | | \$560.00 Town/SpecialDist/School |
| <u>Charge To :</u> | 142289 AMHERST | | \$560.00 |
| | Relevy School | | \$560.00 142203 |
| WILLIAMSVILLE CENT | | | |
| RPTL 550(2): Failed to apply enhanced STAR exemption | | | |
| Refund to be issued to Irene Ziemianski | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,156.00 |
| | ASSESSOR | Refund | \$1,932.63 |
| S-B-L | 70.06-3-22 | 4971 Clearview Dr | 143200 CLARENCE |
| | Acct. No. 112 | | \$0.00 County |
| | Acct. No. 132 | | \$1,932.63 Town/SpecialDist/School |
| <u>Charge To :</u> | 143200 CLARENCE | | \$1,932.63 |

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|--|---------------------|-------------------|------------------------------------|---------------------|
| | | Relevy School | \$1,932.63 | 142203 |
| WILLIAMSVILLE CENT | | | | |
| RPTL 550(2): Failed to apply senior exemption | | | | |
| New tax bill to be issued | | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,157.00 | |
| | ASSESSOR | Cancel | \$1,014.63 | |
| S-B-L | 37.03-1-12 | Grans Island Blvd | 144600 GRAND ISLAND | |
| | Acct. No. 112 | | \$0.00 County | |
| | Acct. No. 132 | | \$1,014.63 Town/SpecialDist/School | |
| <u>Charge To :</u> | 144600 GRAND ISLAND | | \$1,014.63 | |
| | Relevy School | | \$1,014.63 | 144601 GRND ISLN |
| CENTRAL | | | | |
| RPTL 550(2): Failed to apply religious exemption | | | | |
| New tax bill to be issued | | | | |
| FISCAL YEAR | 2013 | Petition No. | 213,158.00 | |
| | ASSESSOR | Refund | \$1,132.00 | |
| S-B-L | 92.14-5-13 | 40 Biscayne Dr | 143089 CHEEKTOWAGA | |
| | Acct. No. 112 | | \$0.00 County | |
| | Acct. No. 132 | | \$1,132.00 Town/SpecialDist/School | |
| <u>Charge To :</u> | 143089 CHEEKTOWAGA | | \$1,132.00 | |
| | Relevy School | | \$1,132.00 | 143002 CHEEK. UNION |
| #2 | | | | |
| RPTL 550(2): Failed to apply enhanced STAR exemption | | | | |
| Refund to be issued to Walter Casheba | | | | |

FISCAL YEAR 2013 Petition No. 213,159.00

 ASSESSOR Cancel \$976.54

S-B-L 84.00-3-28 3203 Crittenden Rd 145289 LANCASTER

 Acct. No. 112 \$0.00 County

 Acct. No. 132 \$976.54 Town/SpecialDist/School

Charge To : 145289 LANCASTER \$976.54

 Relevy School \$976.54 143201 CLARENCE

CENTRAL

RPTL 550(3): B-building demolished prior to taxable status
New tax bill to be issued

FISCAL YEAR 2013 Petition No. 213,160.00

 ASSESSOR Cancel \$13,889.30

S-B-L 94.00-3-29.112 14 Lancaster Pkwy 145289 LANCASTER

 Acct. No. 112 \$0.00 County

 Acct. No. 132 \$13,889.30 Town/SpecialDist/School

Charge To : 145289 LANCASTER \$13,889.30

 Relevy School \$13,889.30 145201 LANCASTER

CENTRAL

RPTL 550(2): Incorrect RPTL520 amount charged
New tax bill to be issued

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real
Property Tax Services.
(5-0)

3. INTRO 17-2 (2013)
 HARDWICK
 WHEREAS, school taxes are the largest component of most Erie County residents’ total
property tax bill; and

WHEREAS, participation in the state’s STAR program can significantly reduce homeowners’
school tax bills; and

WHEREAS, a significant number of Erie County homeowners fail to take advantage of this
opportunity to save hundreds of dollars on their school tax bills; and

WHEREAS, many other taxpayers who receive the Basic STAR benefit are eligible for the
Enhanced STAR, but fail to register for it; and

WHEREAS, qualified taxpayers who do not receive their full STAR benefits lose hundreds of
dollars every year; and

WHEREAS, this amounts to hundreds of thousands of dollars forfeited each year county-
wide; and

WHEREAS, if claimed, this money could be invested in the economy of Erie County and
result in the creation of jobs.

NOW, THEREFORE, BE IT

RESOLVED, that this body urges the Director of Real Property Tax Services to form a Task
Force in conjunction with local assessors to insure that everyone who is eligible for STAR receives the
maximum benefit due them; and be it further

RESOLVED that certified copies of this resolution be conveyed to Director of Real Property
Tax Services Joseph Maciejewski, Deputy County Executive Richard Tobe (as coordinator of
economic development activities) and County Executive Mark Poloncarz.
(5-0)

TIMOTHY R. HOGUES
CHAIR